

106TH CONGRESS  
1ST SESSION

# H. R. 48

To amend the Internal Revenue Code of 1986 to repeal the 1993 increase  
in income taxes on Social Security benefits.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 1999

Mr. STUMP introduced the following bill; which was referred to the Committee  
on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal  
the 1993 increase in income taxes on Social Security benefits.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. REPEAL OF 1993 INCREASE IN TAX ON SOCIAL**  
4       **SECURITY BENEFITS.**

5       (a) IN GENERAL.—Paragraph (2) of section 86(a) of  
6       the Internal Revenue Code of 1986 (relating to social se-  
7       curity and tier 1 railroad retirement benefits) is amended  
8       by adding at the end the following new sentence:

9       “‘This paragraph shall not apply to any taxable year  
10       beginning after December 31, 1999.’”

1 (b) CONFORMING AMENDMENTS.—

2 (1) Paragraph (3) of section 871(a) of such  
3 Code is amended by striking “85 percent” in sub-  
4 paragraph (A) and inserting “50 percent”.

5 (2)(A) Subparagraph (A) of section 121(e)(1)  
6 of the Social Security Amendments of 1983 (Public  
7 Law 98–21) is amended—

8 (i) by striking “(A) There” and inserting  
9 “There”;

10 (ii) by striking “(i)” immediately following  
11 “amounts equivalent to”; and

12 (iii) by striking “, less (ii)” and all that  
13 follows and inserting a period.

14 (B) Paragraph (1) of section 121(e) of such Act  
15 is amended by striking subparagraph (B).

16 (C) Paragraph (3) of section 121(e) of such Act  
17 is amended by striking subparagraph (B) and by re-  
18 designating subparagraph (C) as subparagraph (B).

19 (D) Paragraph (2) of section 121(e) of such  
20 Act is amended in the first sentence by striking  
21 “paragraph (1)(A)” and inserting “paragraph (1)”.  
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(c) EFFECTIVE DATE.—The amendments made by  
23 this section shall apply to taxable years beginning after  
24 December 31, 1999.

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